The consumption of Ganja is reported to have declined by nearly 1,500 seers chiefly owing to the restrictions placed on the supply of the drug with a view to prevent smuggling.

7. *Financial Results.*—The total demand for the year including arrears was Rs. 82,53,228 against Rs. 85,92,026 in 1921-22. The collections during the year amounted to Rs. 77,72,961 against Rs. 81,67,383 in 1921-22, the decline being due mainly to the fall in consumption and in the amount of shop rent realised at the sales. (*Vide* Appendices VI and XV.) The outstanding arrears at the close of the year amounting to Rs. 4,75,672 are rather heavy and effective measures should be adopted for their early recovery.

8. *Excise Licensing and Advisory Boards.*—These Boards are now meeting at rare intervals once or twice a year and they do not appear to be doing much useful work. The Government have recently called for the proposals of the Excise Commissioner for revising the constitution of these Boards with a view to make them really useful and his report in this respect is awaited.

9. *Excise Offences.*—The total number of Excise offences reported during the year was 3,067 against 2,555 in the previous year. Of these 135 were cases of illicit distillation, the Shimoga District alone contributing 109 cases, showing the large prevalence of illicit distillation in this district and the need for taking effective measures to check it.

10. *Inspections.*—All the District Excise Offices were inspected by the Excise Commissioner during the year. The number of Taluk and Range Offices inspected by him was however very small—being only 2 of the former and 2 of the latter. The Government would like the Excise Commissioner to give greater attention in future to the inspection of these subordinate offices in the course of his tours.

K. V. ANANTARAMAN,
Offg. *Secretary to Government,*
Revenue Department.

PUBLIC WORKS SECRETARIAT.

Reforms in the Public Works Accounts System.

READ—

G. O. No. Fl. 7750-99—G. F. 219-16-1, dated the 22nd June 1917, passing orders on the poposals of Mr. K. L. Datta, Special Officer, suggesting certain reforms in the Public Works System of Payments and Accounts.

2. Notes ending with No. D. 309, dated the 11th September 1923, by the Secretary to Government, Public Works Department (Irrigation), on the subject.

ORDER—NO. P. W. 845-66—E. 6340-61, DATED 20TH DECEMBER 1923.

In 1917, Mr. K. L. Datta, the Special Officer appointed by Government, introduced certain reforms in the Public Works Accounts System. Some of these are:—

(*a*) the payment of all salary, establishment, travelling allowance and contingent bills by Treasury officers as in the Civil Department instead of by the Public Works Disbursing officers themselves;

(*b*) payment of work bills also by Treasuries on presentation of regular bills, instead of by cheques drawn by Public Works Disbursing officers;

(*c*) in respect of Divisions located at Bangalore the payment of all bills, whether for salary, establishment, travelling allowance, or contingent charges or for works executed to be made after pre-audited by the Comptroller; and

(*d*) the introduction of new registers and forms incidental to the change of mode of payment.

2. Since the new system was brought into force, representations were being received from Divisional officers bringing out certain difficulties in its working and questions relating the changes were being referred to the Comptroller every now and then. To go into the matter in full detail, the Chief Engineer in concurrence with the Comptroller referred the questions to a Committee composed of Senior Executive Engineers and the Audit officers to discuss the whole thing and submit a report. Accordingly the Committee submitted certain views and after obtaining the Comptroller's opinion on the same, the Public Works Secretary has recommended certain proposals for adoption. They are:—

(1) in order to avoid the delay caused in the payment of salaries to the subordinates, etc., separate salary bills for Sub-Divisions may be prepared as is now done in the case of travelling allowance bills,

(2) that payment for works done, may be made by means of cheques to contractors, as has been in vogue before and as this system prevails in the neighbouring British Provinces,

(3) that only one single cash book may be maintained in the Division office as before, instead of several books according to the new system,

(4) that a cashier may be given to each Public Works Division office,

(5) that bills may be prepared in duplicate, instead of in triplicate, one copy being sent to the Audit office and the other filed in the Sub-Division,

(6) that the C. C. Registers may be posted either in the Division or Sub-Division office, but only the Executive Engineer should have a permanent and collective record of expenditure incurred in the Division,

(7) that bills, etc., should be paid only after check in the accounts branch,

(8) that the Pass Order Book may be reduced in size and provided with a counter-foil.

3. The Financial Secretary who was consulted has no objection to the recommendations by the Public Works Secretary with regard to items 1, 3, 5, 6 and 7. As regards recommendation 2, he is not in favour of reverting to the old system of payments by cheques. He observes that the procedure now in force is a great improvement on the old system.

4. Government after a careful consideration of the arguments set forth by the several officers have been pleased to accept all the proposals of the Public Works Secretary except item No. 2.

5. The Chief Engineer for Roads and Buildings is requested to submit the question of schedule of rent recoveries.

6. The question of transfer of the control of the Accounts clerks to the Executive Engineers will be taken up separately in consultation with the Comptroller of Mysore.

JOHN BHORE,
Secretary to Government,
P. W. Department (Irrigation).

FINANCIAL SECRETARIAT.

Leave to Temporary Employees.

READ—

Letter No. C. 5454—22-23, dated the 16th November 1923 from the Inspector-General of Education in Mysore suggesting a modification of the rules regarding the grant of leave with allowance to temporary employees in certain cases even when extra cost is involved.

ORDER NO. FT. 4086-1925—S. & A. 17-23-26, DATED 1st FEBRUARY 1923.

Under Article 152 (a) of the Mysore Service Regulations, an officer who has a temporary or officiating appointment only may be allowed casual leave and Privilege leave, without losing lien on such appointment if no substitute is required or his duties can be provided for without additional expense. The Inspector-General of Education has brought to the notice of the Government that there are several cases in the Department of persons continuing temporarily for a number of years for some reason or other and that in these cases the above rule operates as a great hardship as either the employees should be granted leave without allowances, irrespective of the length of service put in by them or the interests of the institutions concerned will have to suffer, if no acting arrangements involving extra cost are made. He has in these circumstances requested that the condition laid down in Art. 152 (a) Mysore Service Regulations, may be amended so as to admit of the grant of leave without restriction to temporary employees working in places no part of the pay of which is drawn by any other persons, such employees being regarded as permanent for purposes of leave.

2. Government consider that some concession is necessary in the case of officers who have been on a temporary footing for a long time, and accordingly direct that temporary employees, who have rendered temporary service for not less than two years in vacancies, which are practically permanent, may be granted the privilege leave which they are entitled to, though involving extra cost. Article 152 (a), Mysore Service Regulations, will be amended accordingly.

M. N. KRISHNA RAO,
Financial Secretary to Government.